

Lindon City  
CITY

June 30, 2008  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Lindon City City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 19, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on Aug. 1, 2007 for all budgetary funds.

Signed: [Signature]  
(Budget Officer)

Subscribed and sworn to this 1<sup>st</sup> day

of Aug., 2007.

[Signature]  
(Notary Public)



LINDON CITY  
2007-2008 APPROVED BUDGET

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Streets Division

**Vision** - To maintain city streets, shoulders, signs, striping, and sidewalks to allow for safe vehicular and pedestrian travel. Also to maintain curbs, gutters, and storm water drainage facilities to prevent property damage from storm water and minimize downstream pollution.

**Description** - Lindon has over 50 miles of streets and roadways connecting the City. Lindon City crews are responsible for City sidewalks and trails, snow removal, maintenance of City streets, traffic sign management, and other duties relating to their firm commitment to Public and Road Safety. The Streets division also oversees the maintenance of the City's storm water drainage system.

Parks Division

**Vision** - To develop and maintain a quality Parks, Trails and open space system in order to provide excellent recreational facilities, inviting community gathering places, and aesthetically pleasing open space for residents and visitors of all ages.

**Description** - The Parks Division is responsible for about 55 acres of park land. City Center, Pioneer, Creekside and Hollow Parks have restrooms, playground facilities and at least one pavilion. The City Center Park also features baseball fields and a horse arena and is the home of the Veteran's Memorial Hall. Pioneer Park also has a soccer field, a walking path and a historic replica of the Harris Pioneer home and will have tennis courts by the end of the year. There are 5 other parks planned or currently under construction. The Parks Division oversees the grounds keeping, most of which is performed by a contractor.

Cemetery

**Vision** - To maintain the City's cemetery in a respectful and reverent manner so that the public can be proud of their family member's final resting place.

**Description** - The cemetery activity does not warrant designated personnel. The Director of Public Works acts as the Sexton and supervises cemetery operations.

**LINDON CITY  
2007-2008 APPROVED BUDGET**

<b>GENERAL FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
<b>GENERAL FUND REVENUES</b>				
<b>TAXES</b>				
Gen. Property Taxes - Current	863,188	956,974	972,000	987,000
Fees in Lieu of Prop. Tax	115,838	128,261	135,000	140,000
Prior Year Taxes	84,092	104,495	86,000	88,500
General Sales & Use Tax	2,306,639	3,109,284	3,125,000	3,200,000
Room Tax	-	340	330	330
Telecommunications Tax	195,071	261,279	302,000	272,000
Energy Franchise Tax	554,602	659,778	625,000	638,000
911 Telephone Tax	44,307	59,410	80,000	80,000
<b>TOTAL TAXES</b>	<b>4,163,737</b>	<b>5,279,821</b>	<b>5,325,330</b>	<b>5,405,830</b>
<b>LICENSES AND PERMITS</b>				
Business Licenses & Permits	59,445	62,208	67,700	68,000
Home Occupancy Application	975	1,325	1,150	1,000
Alarm Permits & False Alarms	2,276	998	1,200	1,000
Building Permits	221,482	213,927	325,000	280,000
1% State Fee - Bldg Permits	441	427	650	560
Building Bonds Forfeited	1,000	-	1,000	-
Plan Review Fee	22,935	23,412	37,000	79,500
Animal License	2,068	2,728	1,000	500
Animal Rabies Clinic	-	613	-	-
<b>TOTAL LICENSES AND PERMITS</b>	<b>310,622</b>	<b>305,639</b>	<b>434,700</b>	<b>430,560</b>
<b>GRANTS &amp; INTERGOVERNMENTAL</b>				
CDBG Grants	-	-	-	96,600
State Liquor Fund Allotment	4,199	4,841	6,732	6,800
Other State Grants	-	2,380	15,400	-
County Grants	6,707	-	6,486	6,500
<b>TOTAL GRANTS &amp; INTERGOVERNMENTAL</b>	<b>10,906</b>	<b>7,221</b>	<b>28,618</b>	<b>109,900</b>
<b>CHARGES FOR SERVICES</b>				
Zoning & Subdivision Fee	19,811	30,925	22,000	25,000
Engineering Review Fees	1,821	8,708	4,800	5,000
Sidewalk Improvements	-	-	-	-
Planning Admin Fee	11,823	9,723	14,000	11,000
Materials Testing Fee	-	1,938	4,500	1,000
Traffic Control Signs	282	1,621	1,000	1,000
Building Re-Inspection Fee	100	244	-	-
Park & Public Property Rental	4,956	5,055	6,200	6,500
Weed Abatement	1,593	(2,370)	-	-
Recreation Fees	20,510	22,435	25,000	28,000
School District Recreation	2,591	2,563	2,624	2,676
<b>TOTAL CHARGES FOR SERVICES</b>	<b>63,487</b>	<b>80,841</b>	<b>80,124</b>	<b>80,176</b>
<b>FINES &amp; FORFEITURES</b>				
Court Fines	389,375	509,180	475,000	500,000
Traffic School Fees	73,920	117,540	87,000	91,000
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>463,295</b>	<b>626,720</b>	<b>562,000</b>	<b>591,000</b>
<b>MISCELLANEOUS REVENUE</b>				
Interest Earnings	75,866	167,645	250,000	255,000
Payment Convenience Fee	318	60	1,825	-
Little Miss Lindon Appl Fees	375	495	500	500
Lindon Days Fees	70	(70)	-	-
Sale of Movie Passes	20	-	-	-
Fixed Asset Disposal Gain/Loss	-	13,864	-	-
Sundry Revenue	3,604	798	4,000	2,000

# LINDON CITY 2007-2008 APPROVED BUDGET

GENERAL FUND	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Proposed Budget
Lease Revenue	68,648	91,500	94,000	88,500
Equipment Rental Income	-	-	-	-
Maps and Publications	694	548	500	500
Funds from Other Entities	49,644	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>199,239</b>	<b>274,840</b>	<b>350,825</b>	<b>346,500</b>
<b>CLASS B &amp; C ROAD FUND</b>				
Road Fund Allotment	215,194	312,322	354,000	360,000
Funds from Financing Sources	2,649,200	-	-	-
Funds from Other Entities	-	-	-	-
Road Impact Fees	64,981	25,311	29,000	1,100,000
Interest Earnings, Impact Fees	2,281	7,326	850	15,000
Interest Earnings PTIF Class C	10,009	17,473	26,000	900
Interest PTIF Road Bd Debt Res	3,814	6,851	8,000	28,000
Interest, US Bank, Road Bond	58	146	135	8,000
Interest, US Bank, 700 N Bond	-	55,549	28,000	-
Miscellaneous	-	-	-	29,000
<b>TOTAL CLASS B &amp; C ROAD FUND</b>	<b>2,945,536</b>	<b>424,976</b>	<b>445,985</b>	<b>1,540,900</b>
<b>CEMETERY</b>				
Sale of Burial Plots	11,260	10,420	14,000	10,000
Transfer Fees	0	120	0	0
Interment Fees	4,575	5,800	4,600	4,000
<b>TOTAL CEMETERY</b>	<b>15,835</b>	<b>16,340</b>	<b>18,600</b>	<b>14,000</b>
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Admin Costs from Sewer	84,600	90,000	98,400	101,400
Admin Costs from Water	126,600	140,952	159,000	165,600
Joint Capital Exp from Water	17,905	28,209	28,200	39,100
Joint Capital Exp from Sewer	17,905	28,209	28,200	39,100
Admin Costs from Waste Fund	11,568	10,832	11,392	11,696
Admin Costs from Storm Drain	24,000	26,400	27,720	28,440
Joint Capital Exp from Storm	17,905	28,209	28,200	39,100
Admin Costs from RDA	28,500	25,320	25,920	30,360
Admin Costs from SID 2000-1	5,753	5,179	7,484	1,833
Trfr from Debt Svc-Surplus	-	1,346	-	-
Use of Fund Balance, General Fund	576,616	-	643,259	-
Transfer from General Fund to Roads	1,000,000	750,000	1,100,000	-
Use of Fund Balance, Road Fund	-	1,125,984	1,366,073	299,846
Use of Impact Fee Fund Bal, Road Fund	-	-	-	-
<b>TOTAL TRANSFERS AND CONTRIBUTIONS</b>	<b>1,911,353</b>	<b>2,260,639</b>	<b>3,523,848</b>	<b>756,475</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>10,084,008</b>	<b>9,277,037</b>	<b>10,770,030</b>	<b>9,275,341</b>

# LINDON CITY 2007-2008 APPROVED BUDGET

GENERAL FUND	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Proposed Budget
<b>GENERAL FUND EXPENDITURES</b>				
<b>DEPT: LEGISLATIVE</b>				
PERSONNEL	32,589	40,800	43,100	44,000
Salaries & Wages	4,200	4,275	5,250	8,400
Planning Commission Allowance	-	-	-	-
Employee Benefits	2,777	3,122	3,700	4,000
Benefits - FICA	33,999	24,812	29,150	32,100
Benefits - Insurance Allowance	560	949	1,000	1,050
Benefits - Workers Comp.	74,125	73,958	82,200	89,550
TOTAL PERSONNEL				
OPERATIONS	265	144	175	210
Clothing Allowance	6,061	8,145	8,000	8,000
Travel & Training	12,703	8,436	10,000	10,000
Miscellaneous Expense	170	522	600	600
Telephone	-	-	5,600	-
Feasibility Studies	3,703	4,062	4,390	4,257
Mountainland Assoc of Govt	-	-	-	4,327
Utah Lake Commission	4,577	4,805	5,800	6,527
Utah League of Cities & Towns	27,479	26,114	34,565	33,921
TOTAL OPERATIONS	101,605	100,072	116,765	123,471
TOTAL LEGISLATIVE				
<b>DEPT: JUDICIAL</b>				
PERSONNEL	74,217	81,857	93,000	96,500
Salaries & Wages	-	-	-	-
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	152	(16)	-	-
Employee Benefits	6,896	8,115	9,400	9,650
Benefits - FICA	268	332	475	350
Benefits - LTD	75	78	100	300
Benefits - Life	17,660	23,533	29,400	29,400
Benefits - Insurance Allowance	11,313	13,193	15,000	15,750
Benefits - Retirement	(152)	212	225	225
Benefits - Workers Comp.	110,429	127,304	147,600	152,175
TOTAL PERSONNEL				
OPERATIONS	260	59	350	350
Membership Dues & Subscriptions	-	-	-	-
Public Notices	69	75	105	105
Clothing Allowance	1,762	2,241	2,400	2,400
Travel & Training	3,654	4,427	5,500	6,000
Office Supplies	1,206	1,476	1,800	2,000
Operating Supplies & Maint	50	-	-	-
Miscellaneous Expense	-	376	1,800	1,800
Telephone	94,280	103,027	120,000	125,000
Professional & Tech Services	-	-	-	-
Bldg Opening & Closing Costs	863	1,687	2,000	2,000
Insurance	-	-	-	-
Other Supplies	134,012	183,162	180,000	190,000
Court Surcharges & Fees	37,075	58,590	40,000	15,000
Traffic School- Pleasant Grove	-	-	-	-
Bailiff Services	273,231	355,118	353,955	344,655
TOTAL OPERATIONS				
CAPITAL OUTLAY	-	-	3,300	-
Purchase of Equipment	-	-	3,300	-
TOTAL CAPITAL OUTLAY	383,660	482,422	504,855	496,830
TOTAL JUDICIAL				

# LINDON CITY 2007-2008 APPROVED BUDGET

GENERAL FUND	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Proposed Budget
<b>DEPT: ADMINISTRATION</b>				
<b>PERSONNEL</b>				
Salaries & Wages	269,488	289,785	305,000	330,000
Salaries & Wages - Overtime	142	119	-	-
Salaries - Temp Employees	-	-	-	-
Employee Benefits	1,237	(2,233)	1,000	11,000
Benefits - FICA	21,255	24,689	31,500	31,500
Benefits - LTD	1,664	1,887	2,550	1,800
Benefits - Life	363	374	400	1,000
Benefits - Insurance Allowance	63,404	73,412	84,525	102,000
Benefits - Retirement	41,523	46,469	49,000	52,500
Benefits - Workers Comp.	1,057	2,629	2,800	2,900
<b>TOTAL PERSONNEL</b>	<b>400,134</b>	<b>437,132</b>	<b>476,775</b>	<b>532,700</b>
<b>OPERATIONS</b>				
Life Insurance Admin Fee	240	240	240	-
Membership Dues & Subscriptions	1,291	1,494	2,000	2,000
Public Notices	7,658	4,209	9,000	10,000
Clothing Allowance	172	183	245	245
Travel & Training	9,204	7,802	9,000	11,000
Office Supplies	12,801	13,656	14,300	14,800
Operating Supplies & Maint	10,506	5,500	10,000	10,000
Synergy	326	288	500	500
Telephone	9,192	7,820	10,000	10,000
Gasoline & Oil	199	-	1,200	1,200
Employee Recognition	2,970	3,679	4,000	4,000
Professional & Tech Services	32,691	37,723	55,000	57,000
Credit and Debit Card Fees	631	1,325	8,000	9,500
Bldg Opening & Closing Costs	375	350	400	400
Bad Debt Expense	3,089	-	-	-
Military Utility Waiver	-	-	-	-
Insurance & Surety Bond	4,069	6,063	10,500	11,000
Insurance - Treasury Bond	700	850	900	950
Equipment Rental	-	-	-	-
Other Services	1,275	-	1,500	1,500
<b>TOTAL OPERATIONS</b>	<b>97,389</b>	<b>91,180</b>	<b>136,785</b>	<b>144,095</b>
<b>CAPITAL OUTLAY</b>				
Purchase of Equipment	19,733	-	5,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>19,733</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>TOTAL ADMINISTRATION</b>	<b>517,257</b>	<b>528,311</b>	<b>618,560</b>	<b>676,795</b>
<b>DEPT: CITY ATTORNEY</b>				
Professional & Tech Services	60,884	61,491	80,000	90,000
Claims Settlement Contingencies	1,107	42,462	5,000	5,000
<b>TOTAL CITY ATTORNEY</b>	<b>61,991</b>	<b>103,953</b>	<b>85,000</b>	<b>95,000</b>
<b>DEPT: CITY ENGINEER</b>				
Professional & Tech Services	171,298	245,257	275,000	283,000
<b>TOTAL CITY ENGINEER</b>	<b>171,298</b>	<b>245,257</b>	<b>275,000</b>	<b>283,000</b>
<b>DEPT: ELECTIONS</b>				
Temporary Employees	-	3,157	-	3,300
Special Department Supplies	1,147	4,650	-	3,500
Other Services	-	869	-	1,000
<b>TOTAL ELECTIONS</b>	<b>1,147</b>	<b>8,675</b>	<b>-</b>	<b>7,800</b>

# LINDON CITY 2007-2008 APPROVED BUDGET

GENERAL FUND	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Proposed Budget
<b>DEPT: GOVERNMENT BUILDINGS</b>				
OPERATIONS	3,713	9,685	10,000	20,000
Operating Supplies & Maint	26,858	36,431	35,000	36,000
Miscellaneous Expense	12,560	18,125	20,000	21,000
Utilities	1,712	1,451	3,000	3,000
Telephone	1,150	79	2,500	2,600
Professional & Tech Services	1,467	2,824	3,200	3,300
Insurance	4,637	1,486	5,000	50,000
Other Services	52,096	70,081	78,700	135,900
<b>TOTAL OPERATIONS</b>				
CAPITAL OUTLAY	1,323	79,320	40,000	112,000
Building Improvements	-	75,004	75,000	225,000
Property Purchase	1,620	-	-	65,000
Veterans Hall Renovation	2,943	154,324	115,000	402,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>55,039</b>	<b>224,405</b>	<b>193,700</b>	<b>537,900</b>
<b>TOTAL GOVERNMENT BUILDINGS</b>				
<b>DEPT: POLICE SERVICES</b>				
OPERATIONS	816,060	916,792	1,115,818	1,440,763
Professional & Tech Services	4,199	4,841	6,732	6,800
Liquor Tax for Police Protect	30,677	73,039	80,000	80,000
911 Tax for Pleasant Grove	850,937	994,672	1,202,550	1,527,563
<b>TOTAL OPERATIONS</b>				
CAPITAL OUTLAY	-	-	-	-
Purchase of Equipment	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>850,937</b>	<b>994,672</b>	<b>1,202,550</b>	<b>1,527,563</b>
<b>TOTAL POLICE SERVICES</b>				
<b>DEPT: FIRE PROTECTION SERVICES</b>				
OPERATIONS	163,443	162,448	156,247	302,759
Other Services	1,593	2,073	3,000	3,000
Weed Abatement	165,036	164,521	159,247	305,759
<b>TOTAL OPERATIONS</b>				
CAPITAL OUTLAY	-	-	-	-
Purchase of Equipment	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>165,036</b>	<b>164,521</b>	<b>159,247</b>	<b>305,759</b>
<b>TOTAL FIRE PROTECTION SERVICES</b>				
<b>DEPT: PROTECTIVE INSPECTIONS</b>				
PERSONNEL	133,815	172,371	190,000	195,500
Salaries & Wages	102	-	150	150
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	965	(1,445)	-	-
Employee Benefits	12,185	15,748	18,900	18,500
Benefits - FICA	863	941	1,600	1,100
Benefits - LTD	243	328	400	600
Benefits - Life	28,347	41,748	59,000	58,500
Benefits - Insurance Allowance	19,624	25,167	30,600	31,500
Benefits - Retirement	2,021	3,802	4,000	3,550
Benefits - Workers Comp.	198,165	258,659	304,650	309,400
<b>TOTAL PERSONNEL</b>				
OPERATIONS	431	268	500	500
Membership Dues & Subscriptions	-	-	-	-
Public Notices	-	75	225	225
Uniform Expense	90	118	140	140
Clothing Allowance	2,580	4,591	6,000	6,000
Travel & Training	928	2,993	3,000	3,000
Office Supplies	-	-	-	-

# LINDON CITY 2007-2008 APPROVED BUDGET

## GENERAL FUND

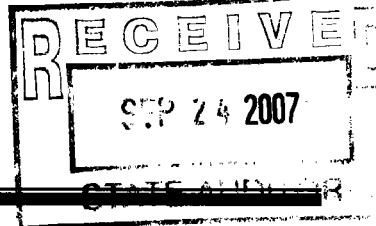
	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Proposed Budget
Operating Supplies & Maint				
Telephone	3,117	3,983	6,000	6,000
Gasoline & Oil	950	540	1,700	1,700
Professional & Tech Services	2,278	2,983	4,000	4,200
Bldg Opening & Closing Costs	5,488	3,463	6,000	6,000
Insurance	113	31	-	-
<b>TOTAL OPERATIONS</b>	<b>863</b>	<b>1,687</b>	<b>1,800</b>	<b>2,000</b>
CAPITAL OUTLAY	16,837	20,731	29,365	29,765
Purchase of Equipment	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>51,150</b>	<b>-</b>
<b>TOTAL PROTECTIVE INSPECTIONS</b>	<b>215,002</b>	<b>279,390</b>	<b>385,165</b>	<b>339,165</b>
<b>DEPT: ANIMAL CONTROL SERVICES</b>				
Special Dept Supplies	59	-	-	-
Orem City Animal Shelter	3,871	(323)	-	-
Rabies Clinic	-	649	-	-
Othr Services - Pleasant Grove	41,662	40,643	47,925	60,021
North Ut County Animal Shelter	-	14,762	15,000	25,000
NUC Shelter-remit license fees	-	-	1,000	500
<b>TOTAL ANIMAL CONTROL SERVICES</b>	<b>45,592</b>	<b>55,731</b>	<b>63,925</b>	<b>85,521</b>
<b>DEPT: HIGHWAY &amp; PUBLIC IMPROVEMENTS</b>				
<b>PERSONNEL</b>				
Salaries & Wages	144,541	145,287	162,000	179,000
Salaries & Wages - Overtime	43	320	400	400
Salaries - Temp Employees	12,721	8,177	13,000	13,000
Employee Benefits	304	(2,044)	-	-
Benefits - FICA	12,056	12,004	16,900	14,700
Benefits - LTD	916	965	1,200	900
Benefits - Life	122	131	150	450
Benefits - Insurance Allowance	32,896	34,642	40,425	48,200
Benefits - Retirement	20,442	21,691	23,000	25,800
Benefits - Workers Comp.	2,283	2,873	3,250	3,600
<b>TOTAL PERSONNEL</b>	<b>226,324</b>	<b>224,046</b>	<b>260,325</b>	<b>286,050</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	19	35	100	100
Uniform Expense	838	755	900	1,000
Travel & Training	1,647	1,792	3,500	4,000
Office Supplies	513	469	1,000	1,200
Operating Supplies & Maint	21,887	24,478	27,500	27,500
Other Supplies, PW Bldg	166	61	1,000	1,000
Utilities	508	13,898	17,000	20,000
Telephone	1,190	838	1,600	1,600
Gasoline & Oil	7,917	10,868	16,000	18,000
Professional & Tech Services	36,674	17,961	30,000	30,000
I-15 Interchange Landscaping	14,378	13,510	20,000	21,000
Materials Testing	4,426	723	10,000	10,000
Traffic Study	4,202	7,581	20,000	20,000
Bldg Opening & Closing Costs	-	-	-	-
Special Highway Supplies	17,226	11,499	20,000	20,000
Street Lighting	44,974	52,673	70,000	85,000
Sidewalk Maintenance	27,315	20,119	28,800	28,800
Special Dept Supplies	3,570	7,289	10,000	12,000
Insurance	3,661	4,330	8,000	8,000
Equipment Rental	232	143	800	800
Other Services	16,814	13,851	28,000	28,000
<b>TOTAL OPERATIONS</b>	<b>208,158</b>	<b>202,872</b>	<b>314,200</b>	<b>338,000</b>



# LINDON CITY 2007-2008 APPROVED BUDGET

GENERAL FUND	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Proposed Budget
CAPITAL OUTLAY	-	14,898	17,000	17,000
New Sidewalks	-	-	-	20,000
ADA Ramps	9,858	-	10,000	84,400
Improvements Other than Bldgs	188,194	52,390	16,600	122,000
Purchase of Equipment	-	-	20,000	60,000
Traffic Calming Projects	-	-	63,600	303,400
TOTAL CAPITAL OUTLAY	<u>198,052</u>	<u>67,288</u>	<u>63,600</u>	<u>927,450</u>
TOTAL HIGHWAY & PUBLIC IMPROVEMENTS	<u>632,534</u>	<u>494,206</u>	<u>638,125</u>	
DEPT: CLASS B & C ROAD FUND				
OPERATIONS	-	-	2,000	2,000
Operating Supplies & Maint	20,473	4,715	75,000	50,000
Professional & Tech Services	8,551	2,070	1,000	-
Professional Svc-I-15 Intrchg	181,040	36,602	30,000	10,000
Professional Svc - 700 North	7,675	10,000	16,150	18,000
Street Striping	53,912	79,516	15,000	80,000
Chip Sealing	182,551	75,669	420,000	703,000
Overlays	<u>454,201</u>	<u>208,571</u>	<u>559,150</u>	<u>863,000</u>
TOTAL OPERATIONS				250,000
CAPITAL OUTLAY	10,515	8,137	-	205,000
Property Purchase-Right of Way	-	-	100,000	6,500
Class C Capital Improvements	-	-	-	-
Purchase of Equipment	46,141	1,578,311	1,400,000	-
Construction - 700 North	277	104,887	400,000	100,000
200 South Reconstruction	<u>56,933</u>	<u>1,691,335</u>	<u>1,900,000</u>	<u>561,500</u>
TOTAL CAPITAL OUTLAY	<u>511,134</u>	<u>1,899,907</u>	<u>2,459,150</u>	<u>1,424,500</u>
TOTAL CLASS B & C ROAD FUND				
DEPT: PARKS				
PERSONNEL	65,049	68,958	77,200	108,500
Salaries & Wages	617	153	500	500
Salaries & Wages - Overtime	12,081	21,809	25,000	25,000
Salaries - Temp Employees	438	181	-	-
Employee Benefits	6,484	8,094	9,600	11,500
Benefits - FICA	398	434	600	600
Benefits - LTD	68	79	80	375
Benefits - Life	19,848	19,267	22,050	39,000
Benefits - Insurance Allowance	10,023	10,882	11,500	17,000
Benefits - Retirement	1,197	2,021	1,800	2,500
Benefits - Workers Comp.	<u>116,204</u>	<u>131,878</u>	<u>148,330</u>	<u>204,975</u>
TOTAL PERSONNEL				
OPERATIONS	84	15	150	150
Membership Dues & Subscriptions	739	626	900	1,000
Uniform Expense	589	287	1,500	1,500
Travel & Training	521	594	1,100	1,200
Office Supplies	13,544	20,034	20,000	20,000
Operating Supplies & Maint	1,038	1,161	2,000	2,000
Maintenance - Bldgs & Grounds	38,892	13,448	20,000	21,000
Utilities	743	888	1,250	1,250
Telephone	6,035	6,627	9,000	11,000
Gasoline & Oil	44,310	65,448	65,000	85,000
Professional & Tech Services	104,129	92,129	103,000	115,000
Parks Maintenance Contract	8,098	9,538	12,000	14,000
Ball Park Lights - Electricity	537	472	500	500
Easter Egg Hunt	13,177	8,296	10,000	10,000
Special Dept Supplies	4,007	4,980	8,000	8,000
Insurance	1,357	1,538	2,000	2,000
Equipment Rental				

**LINDON CITY  
2007-2008 APPROVED BUDGET**



<b>GENERAL FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
Other Services	2,083	3,509	4,000	7,500
Trails Committee	-	-	200	200
Tree Board Expenses	-	4,013	5,500	2,000
Tree Purchases	-	-	-	8,000
<b>TOTAL OPERATIONS</b>	<b>239,883</b>	<b>233,603</b>	<b>266,100</b>	<b>311,300</b>
<b>CAPITAL OUTLAY</b>				
Improvements Other than Bldgs	4,177	46,795	-	80,500
Purchase of Equipment	20,647	9,964	8,960	20,500
Trails Construction & Improvmt	41,856	169,486	10,000	10,000
Canal Drive Trail	304	-	-	-
Lindon Heritage Trail	-	16,902	100,000	532,000
State Street Tunnel	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>66,984</b>	<b>243,147</b>	<b>118,960</b>	<b>643,000</b>
<b>TOTAL PARKS</b>	<b>423,070</b>	<b>608,628</b>	<b>533,390</b>	<b>1,159,275</b>
<b>DEPT: RECREATION</b>				
<b>PERSONNEL</b>				
Salaries & Wages	9,702	9,626	9,600	9,600
Employee Benefits	-	-	-	-
Benefits - FICA	738	762	740	740
Benefits - Workers Comp.	140	209	200	200
<b>TOTAL PERSONNEL</b>	<b>10,580</b>	<b>10,598</b>	<b>10,540</b>	<b>10,540</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	-	-	50	50
Clothing Allowance	23	26	35	35
Professional & Tech Services	-	-	6,000	-
Recreation Assistants	2,660	3,305	3,800	4,000
Insurance	863	1,687	1,900	2,000
Other Supplies	8,239	12,760	12,500	13,000
Pleasant Grove Assessment	44,147	41,121	40,000	42,000
Other Services	5,417	1,966	3,250	3,250
<b>TOTAL OPERATIONS</b>	<b>61,349</b>	<b>60,864</b>	<b>67,535</b>	<b>64,335</b>
<b>CAPITAL OUTLAY</b>				
Improvements Other than Bldg	-	-	-	-
Capital Purchase of Equipment	-	-	-	10,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
<b>TOTAL RECREATION</b>	<b>71,930</b>	<b>71,462</b>	<b>78,075</b>	<b>84,875</b>
<b>DEPT: LIBRARY SERVICES</b>				
Library Card Reimbursement	25,053	24,736	32,000	32,000
<b>TOTAL LIBRARY SERVICES</b>	<b>25,053</b>	<b>24,736</b>	<b>32,000</b>	<b>32,000</b>
<b>DEPT: CEMETERY</b>				
<b>OPERATIONS</b>				
Operating Supplies & Maint	1,270	292	1,200	1,200
Professional & Tech Services	191	-	3,000	12,000
Maintenance Contract - Bratt	10,062	6,025	8,000	8,000
Property Tax on Cemetery	29	30	5,370	-
Bad Debt Expense	1	-	-	-
Special Dept Supplies	38	168	1,000	1,000
<b>TOTAL OPERATIONS</b>	<b>11,590</b>	<b>6,515</b>	<b>18,570</b>	<b>22,200</b>
<b>CAPITAL OUTLAY</b>				
Improvements Other than Bldgs	-	-	10,000	-
Purchase of Equipment	-	7,628	-	13,700
Office/Warehouse	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>7,628</b>	<b>10,000</b>	<b>13,700</b>
<b>TOTAL CEMETERY</b>	<b>11,590</b>	<b>14,143</b>	<b>28,570</b>	<b>35,900</b>
<b>DEPT: PLANNING &amp; ECONOMIC DEVELOPMENT</b>				
<b>PERSONNEL</b>				
Salaries & Wages	68,423	72,503	79,500	116,000
Salaries & Wages - Overtime	102	-	150	300

**LINDON CITY**  
**2007-2008 APPROVED BUDGET**

<b>GENERAL FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
Salaries - Interns & Temp Emp	8,183	8,022	12,000	8,000
Employee Benefits	199	2,234	-	-
Benefits - FICA	6,569	6,736	9,200	10,500
Benefits - LTD	449	507	700	700
Benefits - Life	43	43	75	450
Benefits - Insurance Allowance	16,109	19,003	27,563	45,000
Benefits - Retirement	10,102	10,748	13,200	18,700
Benefits - Workers Comp.	839	1,330	1,500	2,150
<b>TOTAL PERSONNEL</b>	<b>111,017</b>	<b>121,126</b>	<b>143,888</b>	<b>201,800</b>
<b>OPERATIONS</b>	<b>1,609</b>	<b>1,009</b>	<b>2,000</b>	<b>2,500</b>
Membership Dues & Subscriptions	-	-	-	-
Public Notices	56	80	70	105
Clothing Allowance	1,261	830	2,000	2,500
Travel & Training	2,705	4,217	3,000	3,000
Office Supplies	3,648	2,868	4,000	5,000
Operating Supplies & Maint	218	383	2,000	2,000
Telephone	593	670	2,000	2,000
Gasoline & Oil	12,494	44,188	10,000	20,000
Professional & Tech Services	1,950	-	2,500	-
Aerial Photos of the City	113	31	-	-
Bldg Opening & Closing Costs	863	1,687	1,900	2,000
Insurance	-	-	-	-
Zoning Enforcement & Clean up	-	-	-	-
Master Plan	192	-	500	500
Land Use and Zoning	-	-	100	100
Zoning & Ordinance Revision	1,432	1,369	2,500	2,500
Publications for sale & distrib	1,377	5,912	6,000	6,000
Historical Preservation Society	28,509	63,244	38,570	48,205
<b>TOTAL OPERATIONS</b>	<b>28,509</b>	<b>63,244</b>	<b>38,570</b>	<b>48,205</b>
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>3,150</b>	<b>-</b>
Purchase of Equipment	-	-	3,150	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>3,150</b>	<b>-</b>
<b>TOTAL PLANNING &amp; ECON. DEVELOPMENT</b>	<b>139,526</b>	<b>184,370</b>	<b>185,608</b>	<b>250,005</b>
<b>DEPT: TRANSFERS AND CONTRIBUTIONS</b>				
<b>TRANSFERS</b>				
Transfer to Road Fund	1,000,000	750,000	1,100,000	-
Trfr to Redevelopment	6,391	6,098	8,000	8,000
Trfr to Debt Serv - Cemetery	10,030	61,483	-	-
Trfr to Debt Serv - Cty Center	143,439	143,543	142,232	-
Trfr to Debt Serv - Park Purch	78,861	-	-	-
Trfr to Debt Serv - MBA 2005	-	26,707	325,455	326,342
Trfr to CIP - Rec Complex Fd 44	-	-	-	-
Trfr to CIP - Parks Fd 47	900,000	1,000,000	625,000	-
Transfer to Storm Drain Fd 54	-	250,000	400,000	-
Trfr to Debt Serv - Road Bond	188,847	187,174	188,255	187,039
Trfr to Debt Serv - 700 N Bond	-	190,993	234,803	213,307
<b>TOTAL TRANSFERS</b>	<b>2,327,568</b>	<b>2,615,998</b>	<b>3,023,745</b>	<b>734,688</b>
<b>CONTRIBUTIONS</b>				
Education Grants	1,500	1,300	1,000	1,500
Contrib - Strawberry Days Pgnt	-	-	1,000	1,000
Contrib - Rodeo Royalty	286	355	350	350
Contrib - Li'l Buckaroo Rodeo	-	-	-	-
Little Miss Lindon Sponsorship	3,227	2,590	2,000	2,000
Lindon Days Sponsorship	13,000	13,000	28,000	28,000
Parade Float Sponsorship	5,540	1,758	6,000	20,000
Contrib - Character Connection	1,000	-	1,000	1,000
Youth Council & Court Spnsrshp	-	-	1,000	1,000

**LINDON CITY**  
**2007-2008 APPROVED BUDGET**

<b>GENERAL FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
Community Unification Programs	31	2,628	3,000	3,000
Contrib - PG High Senior Projects	-	-	500	500
Contrib - VAWA	-	-	-	-
Contrib - UTOPIA	102,900	102,900	102,900	-
N Utah County Rodeo Sponsorship	-	-	-	-
Contrib - U.S. Forest Service	-	-	10,000	-
Healthy Lindon	-	-	-	5,000
Appropriate to Fund Bal, General Fund	-	28,759	-	68,594
Appropriate to Fund Balance, Road Fund	3,178,294	-	-	-
Appropriate to Impact Fee bal., Road Fd	67,262	22,886	29,850	15,900
<b>TOTAL CONTRIBUTIONS</b>	<b>3,373,040</b>	<b>176,177</b>	<b>186,600</b>	<b>147,844</b>
<b>TOTAL TRANSFERS AND CONTRIBUTIONS</b>	<b>5,700,608</b>	<b>2,792,175</b>	<b>3,210,345</b>	<b>882,532</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>10,084,008</b>	<b>9,277,037</b>	<b>10,770,030</b>	<b>9,275,341</b>

**LINDON CITY  
2007-2008 APPROVED BUDGET**

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**LINDON CITY  
2007-2008 APPROVED BUDGET**

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**OTHER GOVERNMENTAL FUNDS**

**SPECIAL REVENUE FUND**

This fund type is used to account for the proceeds of specific revenue sources, other than trusts or major capital projects, that are legally restricted to expenditures for specified purposes. Lindon City only has one fund classified as a Special Revenue Fund.

Redevelopment Agency (RDA) Fund

Lindon City has three project areas, or districts, that receive property tax increments. We refer to these districts as the State Street District, the West Side District and District 3. The revenue is restricted to improvements within the corresponding district. The State Street District is setting aside funds for a future lighting project. Both the State Street and West Side Districts are involved in tax participation agreements. District 3 will be funding a city entry sign and making debt service payments for the 1999 bond which was used to install infrastructure in the area.

**LINDON CITY**  
**2007-2008 APPROVED BUDGET**

<b>REDEVELOPMENT AGENCY FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
<b>STATE STREET DISTRICT</b>				
<b>REVENUES</b>				
State St - Interest Earnings	5,714	13,935	17,000	18,000
State St - Tax Increment	119,533	127,726	162,200	165,000
State St - Sundry Revenue	-	-	-	-
Trfr from General Fund	6,391	6,098	8,000	8,000
State St - Use of Fund Balance	-	-	-	-
<b>TOTAL STATE ST REVENUES</b>	<b>131,638</b>	<b>147,759</b>	<b>187,200</b>	<b>191,000</b>
<b>EXPENDITURES</b>				
Miscellaneous Expense	-	-	-	-
Professional & Tech Services	-	-	-	-
Sales Tax Participation Agrmt	6,391	6,098	8,000	8,000
Tax Incrmt Agrmt, Carter Const	43,333	39,932	34,722	40,000
Other Improvements	-	-	-	-
Admin Costs to General Fund	14,700	14,520	15,600	19,800
Appropriate to Fund Balance	67,214	87,210	128,878	123,200
<b>TOTAL STATE ST EXPENDITURES</b>	<b>131,638</b>	<b>147,759</b>	<b>187,200</b>	<b>191,000</b>
<b>WEST SIDE DISTRICT</b>				
<b>REVENUES</b>				
West Side - Interest Earnings	6,110	14,330	17,000	18,000
West Side - Tax Increment	116,788	85,149	56,200	88,000
West Side - Sundry Revenue	-	-	-	-
West Side - Use of Fnd Balance	-	-	-	-
<b>TOTAL WEST SIDE REVENUES</b>	<b>122,898</b>	<b>99,479</b>	<b>73,200</b>	<b>106,000</b>
<b>EXPENDITURES</b>				
Miscellaneous Expense	-	-	-	-
Professional & Tech Services	-	-	-	-
Other Services/Utilities	364	210	450	450
Tax Incrmt Participation Agrmt	30,571	26,206	23,954	26,000
Other Improvements	-	-	-	-
Admin Costs to General Fund	13,800	10,800	10,320	10,560
Trfr to Debt Service	48,352	-	-	-
Appropriate to Fund Balance	29,812	62,263	38,476	68,990
<b>TOTAL WEST SIDE EXPENDITURES</b>	<b>122,898</b>	<b>99,479</b>	<b>73,200</b>	<b>106,000</b>
<b>DISTRICT #3</b>				
<b>REVENUES</b>				
District 3 - Interest Earnings	14,961	116,825	85,000	88,000
RDA Dist 3 Refunding Proceeds	-	3,095,000	-	-
District 3 - Tax Increment	546,768	568,790	535,400	550,000
District 3 - Sundry Revenue	-	770	-	-
District 3 - Use of Fund Bal	-	-	2,897,553	-
<b>TOTAL DISTRICT #3 REVENUES</b>	<b>561,730</b>	<b>3,781,385</b>	<b>3,517,953</b>	<b>638,000</b>
<b>EXPENDITURES</b>				
Miscellaneous Expense	-	-	-	-
Professional & Tech Services	7,763	-	3,000	3,000
Insurance	706	1,473	1,600	1,600
Other Improvements	-	-	-	25,000
Cost of Issuance	-	62,100	-	-
Debt pmts on 1999 refunded bnd	-	416,507	2,848,044	-
Trfr to Debt Service	417,432	382,730	361,706	362,906
Transfer to S.I.D. 2000-01	121,573	57,637	303,603	187,094
Appropriate to Fund Balance	14,255	2,860,938	-	58,400
<b>TOTAL DISTRICT #3 EXPENDITURES</b>	<b>561,730</b>	<b>3,781,385</b>	<b>3,517,953</b>	<b>638,000</b>

**LINDON CITY**  
**2007-2008 APPROVED BUDGET**

**CAPITAL PROJECT FUNDS**

Funds classified as a Capital Project Fund are used to account for financial resources appropriated for the acquisition or construction of major capital resources, other than those accounted for in Proprietary or Trust Funds. Lindon City has two funds in this classification.

**Parks Capital Improvement Program (CIP) Funds**

This fund is used for the purchase and development of City parks. Revenues come through park impact fees, general fund transfers and outside funding on an "as needed" basis.

**CAPITAL IMPROVEMENT  
PROGRAM FUNDS**

	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Proposed Budget
<b>C.I.P. 47 - PARKS PROJECTS</b>				
<b>REVENUES</b>				
City Wide Impact Fees	89,992	70,117	49,000	50,000
City Wide Interest Earned	3,831	1,652	4,500	3,000
City Wide Use of Fund Balance	-	-	204,500	1,133,000
Trfr from General Fund	900,000	1,000,000	625,000	-
Funds from Other Entities	-	-	-	-
Funds from Financing Sources	-	-	-	-
<b>TOTAL PARKS REVENUES</b>	<b>993,823</b>	<b>1,071,769</b>	<b>883,000</b>	<b>1,186,000</b>
<b>EXPENDITURES</b>				
Professional & Tech Services	-	2,844	5,000	5,000
Pioneer Park	52,262	-	-	219,000
Pheasant Brook Park	-	126,032	508,000	644,000
Hollow Park	138,152	127,000	150,000	85,000
East Side/Keenland Park	-	-	-	-
Other Improvements	-	-	-	-
Squaw Hollow Park	18,966	62,194	200,000	146,000
Orchard Park	-	-	20,000	87,000
City Wide Property Purchase	97,068	510,933	-	-
Cty Wd Appropriate to Fund Bal	687,375	242,766	-	-
<b>TOTAL PARKS EXPENDITURES</b>	<b>993,823</b>	<b>1,071,769</b>	<b>883,000</b>	<b>1,186,000</b>



**LINDON CITY**  
**2007-2008 APPROVED BUDGET**

Special Improvement Districts (SID) Fund

This fund is set up for the accumulation of special assessments and surplus tax increment for the retirement of debt related to special improvement bonds.

<b>SPECIAL IMPROVEMENT DISTRICT FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
<b>REVENUES</b>				
SID 2000 Gateway Proceeds	145,749	818,849	47,136	42,371
Interest Earnings 2000 Gateway	3,405	11,291	12,000	12,360
Trfr from RDA District 3	121,573	57,637	303,603	187,094
Use of Fund Balance	-	-	108,922	12,647
<b>TOTAL S.I.D. REVENUES</b>	<b>270,727</b>	<b>887,777</b>	<b>471,661</b>	<b>254,472</b>
<b>EXPENDITURES</b>				
Bad Debt Expense	-	-	-	-
Lindon Gateway LC Agreement	-	-	303,603	132,029
Other Services	3,835	4,990	5,050	1,222
Transfer to Debt Service	231,000	812,768	155,524	119,388
Admin Costs to General Fund	5,753	5,179	7,484	1,833
Appropriate to Fund Balance	30,139	64,841	-	-
<b>TOTAL S.I.D. EXPENDITURES</b>	<b>270,727</b>	<b>887,777</b>	<b>471,661</b>	<b>254,472</b>

**LINDON CITY**  
**2007-2008 APPROVED BUDGET**

**DEBT SERVICE FUND**

This fund is used for the accumulation of resources for the payment of current debt liabilities for the General, Road, Redevelopment Agency and Special Improvement Districts Funds. Debt liabilities for Enterprise Funds are paid out of those funds.

<b>DEBT SERVICE FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
Proceeds - MBA 2005 Refunding	-	1,492,000	-	-
Trfr from RDA West Side	48,352	-	-	-
Trfr from RDA District 3	417,432	382,730	361,706	362,906
Trfr from Gen Fd - Road Bond	188,847	187,174	188,255	187,039
Trfr from Gen Fd - 700 N Bond	-	190,993	234,803	213,307
Trfr from Gen Fd - City Center	143,439	143,543	142,232	-
Trfr from Gen Fd - MBA 2005	-	26,707	325,455	326,342
Trfr from Gen Fd - Cemetery	10,030	61,483	-	-
Trfr from Gen Fd - Park Purch	78,861	-	-	-
Trfr from SID's	231,000	812,768	155,524	119,388
Use of Fund Balance	-	-	-	-
<b>TOTAL DEBT SERVICE REVENUES</b>	<b>1,117,962</b>	<b>3,297,398</b>	<b>1,407,975</b>	<b>1,208,982</b>
<b>EXPENDITURES</b>				
RDA West Side Principal	46,000	-	-	-
RDA West Side Interest	2,352	-	-	-
RDA District 3 Principal	212,000	290,000	250,000	261,000
RDA District 3 Interest	204,032	91,330	109,956	100,156
RDA District 3 Paying Agent Fee	1,400	1,400	1,750	1,750
SID 2001 Bond Principal	147,000	737,000	121,000	88,000
SID 2001 Bond Interest	82,600	74,368	33,096	29,960
SID 2001 Paying Agent Fees	1,400	1,400	1,428	1,428
Parks Purchase L.O.C. Principal	76,797	-	-	-
Parks Purchase L.O.C. Interest	2,064	-	-	-
Cemetery Lease Principal	6,789	58,039	-	-
Cemetery Lease Interest	3,241	3,444	-	-
MBA 2000B (I-15) Pay-off	-	1,401,952	-	-
MBA 2000B (I-15) Interest	-	48,952	-	-
MBA 2005 Bond Principal	-	-	277,000	288,000
MBA 2005 Bond Interest	-	26,707	48,455	38,342
MBA 2005 Cost of Issuance	-	39,750	-	-
City Center Bond Principal	127,000	133,000	139,000	-
City Center Bond Interest	15,439	9,523	3,232	-
City Center Paying Agent Fees	1,000	1,020	-	-
Road Bond Principal	161,000	166,000	174,000	180,000
Road Bond Interest	27,347	20,674	13,745	6,529
Road Bond Paying Agent Fees	500	500	510	510
700 N Road Bond Principal	-	91,648	115,494	109,480
700 N Road Bond Interest	-	99,345	117,915	102,433
700 N Road Bond Paying Agent Fees	-	-	1,394	1,394
Trfr to General Fund	-	1,346	-	-
Appropriate to Fund Balance	-	-	-	-
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>1,117,962</b>	<b>3,297,398</b>	<b>1,407,975</b>	<b>1,208,982</b>

**LINDON CITY  
2007-2008 APPROVED BUDGET**

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**LINDON CITY  
2007-2008 APPROVED BUDGET**

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**ENTERPRISE FUNDS**

Enterprise Funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Lindon City has Enterprise Funds for Water, Sewer, Solid Waste Collection and Storm Water Drainage.

**WATER FUND**

The main revenue sources for the Water Fund are utility fees for the culinary and the secondary water systems and culinary water impact fees paid by development. This fund also handles the liability and debt service payments for the bonds issued in 1994, for culinary water line installation and improvements, and 2005, for the portion of the Sales Tax bond proceeds used to install water utility lines along 700 North. The Water Fund is administered by the Water Division of the Public Works Department.

Vision

To ensure adequate and safe supplies of potable and irrigation water at sufficient working pressures by protecting, maintaining, and expanding the City's water system.

Description

The Water Division is responsible for maintaining, improving and expanding of both the culinary and secondary water services.

Culinary water is the potable water used within a home or business. Lindon's culinary water originates from springs east of the City and wells located throughout the City and is consistently monitored for quality and safety. This system is metered with the meters read in odd months with the exception of January. Bills are sent monthly with the usage estimated in unmetered months.

Secondary water is the untreated water used in sprinklers or other irrigation systems. This system is billed monthly year-round, although it is not metered and is only available from April to October. Lindon reservoirs are supplied mainly from the North Union Canal which is operated by the North Union Irrigation Company.

Both culinary and secondary water is disbursed via gravity where possible and pumped where necessary. The water systems are comprised of water lines, wells, reservoirs and pumps located throughout the City.

**LINDON CITY**  
**2007-2008 APPROVED BUDGET**

<b>WATER FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
<b>REVENUES</b>				
Interest Earnings	8,181	22,643	32,000	33,000
Culinary Water Impact Fees	94,369	78,201	135,000	115,000
Interest, PTIF Cul Impact Fees	4,995	2,845	3,600	3,700
Hydrant Meter & Water Usage	3,021	2,700	4,100	1,000
Metered Water User Fees	873,465	847,394	970,000	1,010,000
Secondary Water User Fees	323,707	345,635	355,000	370,000
Water Line Inspection Fee	1,800	1,500	2,600	2,500
Water Main Line Assessment	20,934	15,161	10,000	10,000
Meter Installation, Bldg Permt	16,335	17,558	30,000	24,000
Utility Connect/Collect Fees	-	824	500	500
Fee in Lieu of Water Stock	38,550	217,892	535,000	-
Funds from Financing Sources	355,200	256,000	-	-
Fixed Asset Disposal Gain/Loss	-	(2,553)	-	-
Contributions from development	244,562	179,663	-	-
Water shares received	110,175	439,925	-	-
Sundry Revenue	871	8,704	-	-
Funds from Other Entities	-	-	-	-
Use of Impact Fees	-	207,334	-	-
Use of Fund Balance	-	-	-	-
<b>TOTAL WATER FUND REVENUES</b>	<b>2,096,166</b>	<b>2,641,427</b>	<b>2,077,800</b>	<b>1,569,700</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	175,798	174,271	186,800	190,000
Salaries & Wages - Overtime	8,907	11,886	17,000	12,500
Salaries - Temp Employees	6,430	1,567	10,000	10,000
Employee Benefits	802	(1,121)	-	-
Benefits - FICA	15,584	16,336	21,000	18,500
Benefits - LTD	1,169	1,245	1,650	1,100
Benefits - Life	224	227	240	600
Benefits - Insurance Allowance	44,744	46,192	60,000	61,500
Benefits - Retirement	27,864	29,505	32,000	32,000
Benefits - Workers Comp.	2,952	4,319	4,600	4,700
<b>TOTAL PERSONNEL</b>	<b>284,475</b>	<b>284,428</b>	<b>333,290</b>	<b>330,900</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	489	925	1,400	1,500
Public Notice	-	-	400	400
Uniform Expense	914	812	900	1,000
Travel & Training	2,543	4,030	4,000	5,000
Office Supplies	20,629	18,348	24,000	24,000
Operating Supplies & Maint	31,537	26,804	30,000	30,000
Other Supplies, PW Bldg	146	61	500	500
Utilities	149,055	131,624	170,000	170,000
Telephone	5,916	4,631	6,500	6,500
Gasoline & Oil	5,945	6,361	8,000	10,000
Professional & Tech Services	36,055	30,927	40,000	60,000
USGS/N.U.C. Groundwater Study	2,412	2,217	1,891	1,950
Bldg Opening & Closing Costs	-	-	-	-
Bad Debt Expense	30	-	500	500
Military Utility Waiver	-	255	-	-
Special Dept Supplies	32,898	38,923	38,000	40,000
P.R/Conservation Awareness	-	-	5,000	5,000
Insurance	6,835	8,948	10,500	12,000
Equipment Rental	1,478	18	2,000	2,000
Other Services	2,894	3,164	38,000	15,000
Water Rental	1,211	1,277	1,350	1,350
CUP/Alpine Reach Watr Carriage	7,102	7,774	30,000	30,000
CUP/Bonneville OM&R	-	-	-	7,600

**LINDON CITY  
2007-2008 APPROVED BUDGET**

<b>WATER FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
CUWCD Power Loss Charge	12,840	8,432	15,000	15,000
Water Stock Assessment	59,501	70,194	75,000	75,000
Depreciation	234,738	236,988	-	-
Secondary Water Bond Interest	27,967	17,883	10,950	-
Culinary Water Bond Interest	23,488	20,625	19,100	15,650
700 N Culinary Water Bond Interest	1,092	13,300	12,820	7,033
400 N Culinary Water Bond Interest	-	1,636	3,876	12,800
Participate in Vector Debt Svc	-	-	21,330	21,330
Amort of Cost of Issuance	-	355	-	-
Close Out to Balance Sheet	254,142	(259,516)	-	-
Admin Costs to General Fund	126,600	140,952	159,000	165,600
Joint Capital Exp to Gen Fund	17,905	28,209	28,200	39,100
Joint Capital Exp to Sewer Fd	-	59,388	-	-
Appropriate to Impact Fee Bal	90,986	-	128,203	118,700
Appropriate to Fund Balance	553,288	1,215,937	425,090	173,287
<b>TOTAL OPERATIONS</b>	<b>1,710,633</b>	<b>1,841,483</b>	<b>1,311,510</b>	<b>1,067,800</b>
<b>CAPITAL OUTLAY</b>				
Improvements Other than Bldgs	-	425	5,000	5,000
Purchase of Equipment	29,652	25,638	-	36,000
700 N Waterline	2,172	479,418	-	-
400 N, Canal - Main St	-	1,804	348,000	-
Well Reconstruction	62,734	2,763	-	-
Special Projects	6,500	5,468	80,000	130,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>101,058</b>	<b>515,516</b>	<b>433,000</b>	<b>171,000</b>
<b>WATER FUND EXPENDITURES</b>	<b>2,096,166</b>	<b>2,641,427</b>	<b>2,077,800</b>	<b>1,569,700</b>

**LINDON CITY**  
**2007-2008 APPROVED BUDGET**

**SEWER FUND**

The main revenue sources for the Sewer Fund are utility fees paid by system users and impact fees paid by development. The Sewer Fund is administered by the Sewer Division of the Public Works Department.

Vision

To assure proper and healthful collection of Lindon's waste water and to protect, maintain, and expand the City's sewer system.

Description

In 1974-78 Lindon City elected to install a sewage collection system, thereby eliminating septic tank systems. All City sewer lines run to Orem City's Waste Water Treatment Plant and are engineered and maintained to accommodate present and future growth of Lindon. Lindon City is responsible for the installation, maintenance and upgrades of its sewer lines.

<b>SEWER FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
<b>REVENUES</b>				
Sewer Charges	736,978	775,612	820,000	845,000
Interest Earnings	916	115	1,000	1,000
Funds from Financing Sources	-	177,915	-	500,000
Sundry Revenue	107	55	-	-
Sewer Line Inspection Fee	3,000	2,880	7,600	4,000
Sewer Impact Fee	216,044	179,275	290,000	240,000
Interest PTIF Sewer Impact Fee	13,902	18,150	21,000	21,000
Sewer Assessment, 1900 West	-	-	4,000	4,000
Sewer Assessment, 200 South	1,956	8,428	1,000	-
Sewer Assessment, Other	22,791	41,489	10,000	10,000
Vactor Debt Svc Share - Water	-	-	21,330	21,330
Vactor Debt Svc Share - Storm	-	-	21,330	21,330
Joint Capital Exp from Water	-	59,388	-	-
Joint Capital Exp from Storm	-	-	-	-
CDBG Grant	92,049	-	-	-
Fixed Asset Disposal Gain/Loss	-	70,000	-	-
Contributions from development	35,210	153,216	-	-
Funds from Other Entities	-	-	-	240,000
Use of Impact Fees	-	329,123	-	199,000
Use of Fund Balance	-	-	71,334	247,554
<b>TOTAL SEWER FUND REVENUES</b>	<b>1,122,953</b>	<b>1,815,646</b>	<b>1,268,594</b>	<b>2,354,214</b>

**LINDON CITY**  
**2007-2008 APPROVED BUDGET**

<b>SEWER FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	130,141	130,060	139,500	152,500
Salaries & Wages - Overtime	43	991	575	500
Salaries - Temp Employees	6,430	1,567	10,000	10,000
Employee Benefits	307	5,577	-	-
Benefits - FICA	10,490	11,075	14,600	13,600
Benefits - LTD	885	926	1,150	900
Benefits - Life	155	159	160	450
Benefits - Insurance Allowance	33,784	34,055	40,420	47,000
Benefits - Retirement	19,735	20,686	21,800	24,000
Benefits - Workers Comp.	1,906	2,855	2,750	3,050
<b>TOTAL PERSONNEL</b>	<b>203,876</b>	<b>207,950</b>	<b>230,955</b>	<b>252,000</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	19	41	200	500
Uniform Expense	866	737	900	1,000
Travel & Training	1,747	2,327	2,900	2,900
Office Supplies	553	486	800	800
Operating Supplies & Maint	19,227	18,467	28,000	28,000
Other Supplies, PW Bldg	146	61	500	500
Utilities	41,207	4,187	5,000	5,000
Telephone	1,438	974	1,800	1,800
Gasoline & Oil	5,775	5,735	8,000	10,000
Professional & Tech Services	7,589	26,097	20,000	90,000
Bldg Opening & Closing Costs	-	-	-	-
Bad Debt Expense	-	-	500	500
Military Utility Waiver	-	190	-	-
Special Dept Supplies	16,741	6,730	15,000	15,000
Insurance	5,346	6,249	7,500	8,000
Orem City Sewage Collection	308,305	334,777	368,000	375,000
Equipment Rental	306	1,531	6,500	6,500
Other Services	2,700	1,639	10,000	24,000
Sewer Backup Claims	575	-	7,500	7,500
Depreciation	126,533	126,901	-	-
Vector Truck Interest	-	4,626	6,939	4,714
Close Out to Balance Sheet	(123,797)	(753,052)	-	-
Admin Costs to General Fund	84,600	90,000	98,400	101,400
Joint Capital Exp to Gen Fund	17,905	28,209	28,200	39,100
Appropriate to Impact Fee Bal	-	-	291,700	-
Appropriate to Fund Balance	277,499	769,480	-	-
<b>TOTAL OPERATIONS</b>	<b>795,280</b>	<b>676,391</b>	<b>908,339</b>	<b>722,214</b>
<b>CAPITAL OUTLAY</b>				
Improvements Other than Bldgs	-	-	-	-
Purchase of Equipment	2,000	365,690	100,000	20,000
West Side Sewer Line Extension	-	-	-	-
700 N Sewer line	2,172	526,548	19,300	-
Special Projects	-	339	-	30,000
Infiltration Elimination	119,625	38,729	10,000	130,000
Pump/Lift Stations	-	-	-	1,200,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>123,797</b>	<b>931,306</b>	<b>129,300</b>	<b>1,380,000</b>
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>1,122,953</b>	<b>1,815,646</b>	<b>1,268,594</b>	<b>2,354,214</b>



**LINDON CITY**  
**2007-2008 APPROVED BUDGET**

**SOLID WASTE COLLECTION FUND**

The Solid Waste Collection Fund is for the collection and payment of the fees associated with the garbage and recycling collection services. Since Lindon City contracts these services with Allied Waste Management (previously called BFI), there are not any personnel or capital expenses associated with this fund.

<b>SOLID WASTE COLLECTION FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
<b>REVENUES</b>				
Waste Collection Fees	281,348	261,968	276,640	283,920
Recycling Collection Fees	4,010	16,154	19,550	20,176
Use of Fund Balance	-	2,479	822	850
<b>TOTAL SOLID WASTE REVENUES</b>	<b>285,357</b>	<b>280,601</b>	<b>297,012</b>	<b>304,946</b>
<b>EXPENDITURES</b>				
Other Supplies & Services	-	-	-	-
Allied Collection Fees	263,804	254,069	266,000	273,000
Allied Recycling Charges	4,002	14,856	18,800	19,400
Bad Debt Expense	-	-	-	-
Military Utility Waiver	-	117	-	-
Insurance	386	727	820	850
Admin Costs to General Fund	11,568	10,832	11,392	11,696
Appropriate to Fund Balance	5,596	-	-	-
<b>TOTAL SOLID WASTE EXPENDITURES</b>	<b>285,357</b>	<b>280,601</b>	<b>297,012</b>	<b>304,946</b>

**LINDON CITY  
2007-2008 APPROVED BUDGET**

**STORM WATER DRAINAGE SYSTEM FUND**

The main revenue sources for the Storm Water Drainage System Fund are utility fees paid by system users and impact fees paid by development as well as transfers from the General Fund on an "as needed" basis. This fund also handles the liability and debt service payments for the portion of the 2005 Sales Tax bond proceeds used to install storm water drainage lines along 700 North. This fund is administered by the Streets Division of the Public Works Department.

Vision

To minimize downstream pollution and provide a safe conveyance of storm water through the City in order to minimize damage to persons and property from flooding caused by rainstorms and snowmelt.

Description

The Public Works Department maintains and improves drainage ditches as well as maintaining, improving and installing the increasing number of drainage pipes that comprise the City's storm water drainage system. Lindon City prohibits depositing certain materials on sidewalks and roadways. The City is working with the Environmental Protection Agency in regards to Phase II Storm Water Operations to keep water ways clean.

**STORM WATER DRAINAGE  
SYSTEM FUND**

	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Proposed Budget
<b>REVENUES</b>				
Storm Water Utility	218,670	225,840	231,000	237,000
Storm Water Impact Fee	93,296	73,624	114,000	95,000
Funds from Financing Sources	695,600	-	-	-
Sundry Revenue	19	7	-	-
Interest Earned	-	-	-	-
Funds from Other Entities	-	8,032	-	124,400
Fixed Asset Disposal Gain/Loss	-	302	-	-
Contributions from development	409,330	166,240	-	-
Trfr from General Fund	-	250,000	400,000	-
Use of Fund Balance	-	-	-	814,076
<b>TOTAL STORM WATER REVENUES</b>	<b>1,416,914</b>	<b>724,046</b>	<b>745,000</b>	<b>1,270,476</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	30,766	50,533	60,000	67,500
Salaries & Wages - Overtime	43	13	250	250
Salaries - Temp Employees	16	18	10,000	10,000
Employee Benefits	-	3,268	-	-
Benefits - FICA	1,811	3,942	6,300	6,000
Benefits - LTD	158	353	450	400
Benefits - Life	20	42	100	250
Benefits - Insurance Allowance	7,779	15,665	20,000	24,100
Benefits - Retirement	3,695	8,088	8,600	11,000
Benefits - Workers Comp.	422	1,098	1,300	1,600
<b>TOTAL PERSONNEL</b>	<b>44,709</b>	<b>83,019</b>	<b>107,000</b>	<b>121,100</b>

**LINDON CITY**  
**2007-2008 APPROVED BUDGET**

<b>STORM WATER DRAINAGE SYSTEM FUND</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended Budget</b>	<b>2007-08 Proposed Budget</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	19	15	100	100
Uniform Expense	664	656	900	1,000
Travel & Training	822	885	2,000	2,000
Office Supplies	523	998	1,100	1,200
Operating Supplies & Maint	15,580	21,090	25,000	25,000
Miscellaneous Expense	183	59	200	200
Utilities	825	791	1,300	1,300
Telephone	1,323	789	1,600	1,600
Gasoline & Oil	4,868	5,101	6,000	8,000
Professional & Tech Services	28,956	20,071	35,000	35,000
Bad Debt Expense	-	-	-	-
Military Utility Waiver	-	42	-	-
Special Dept Supplies	4,832	264	6,000	6,000
Insurance	4,186	4,655	8,000	8,000
Equipment Rental	7,210	143	5,000	5,000
Other Services	7,250	5,411	5,000	30,000
Phase 2 Implementation costs	1,410	-	2,000	2,000
700N Storm Water Bond Interest	2,138	26,045	25,105	19,106
Participate in Vector Debt Svc	-	-	21,330	21,330
Amort of Cost of Issuance	-	696	-	-
Close out to Balance Sheet	571,805	(823,472)	-	-
Admin Costs to General Fund	24,000	26,400	27,720	28,440
Joint Capital Exp to Gen Fund	17,905	28,209	28,200	39,100
Joint Capital Exp to Sewer Fd	-	-	-	-
Appropriate to Fund Balance	394,494	329,054	271,445	-
<b>TOTAL OPERATIONS</b>	<b>1,088,994</b>	<b>(352,096)</b>	<b>473,000</b>	<b>234,376</b>
<b>CAPITAL OUTLAY</b>				
Main Drain Improvements	-	-	150,000	600,000
West Side Drainage	-	1,418	-	-
Purchase of Equipment	-	31,467	-	-
Main St, 60 N - 160 N	39,110	-	-	-
700 N Storm Drain system	2,506	521,810	-	-
Special Projects	47,961	10,136	15,000	15,000
MSS Storm Drain replacement	26,214	-	-	-
Culverts	-	-	-	300,000
200 South Storm Drain System	8,004	258,641	-	-
Depreciation	159,415	169,652	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>283,211</b>	<b>993,124</b>	<b>165,000</b>	<b>915,000</b>
<b>TOTAL STORM WATER EXPENDITURES</b>	<b>1,416,914</b>	<b>724,046</b>	<b>745,000</b>	<b>1,270,476</b>